

(Regulations of the Fair Political Practices Commission, Title 2, Division 6, California Code of Regulations.)

§ 18946.4. Reporting and Valuation of Gifts: Tickets Provided by Nonprofit and Political Organizations for Their Fundraising Events.

This regulation applies to a single ticket or other admission privilege to a specific fundraising event provided to a public official by a nonprofit or political organization holding its own fundraiser and used solely by the public official.

(a) Nonprofit Fundraiser. Except as provided in subdivision (b), the value of a gift of a ticket, pass, or other admission privilege to a fundraising event for a nonprofit, tax-exempt organization that is not a committee covered by subdivision (c) is determined as follows:

(1) Where the ticket clearly states that a portion of the ticket price is a donation to the organization, the value of the gift is the face value of the ticket reduced by the amount of the donation.

(2) If there is no ticket indicating a face value or the ticket or other admission privilege has no stated price or no stated donation portion, the value of the gift is the pro rata share of the cost of any food, and beverages, plus any other specific item presented to the attendee at the event.

(b) 501(c)(3) Organization Fundraiser. Where the event is a fundraising event for an organization exempt from taxation under Section 501(c)(3) of the Internal Revenue Code, the organization may provide one ticket per event to an official and that ticket shall be deemed to have no value so long as the cumulative value of the nondeductible portion of the ticket(s), as provided in subdivision (a), received by the official from the same

organization during a calendar year, does not exceed the gift limits imposed under Section 89503 and Regulation 18940.2.

(c) Political Fundraiser. For a gift of a ticket, pass, or other admission privilege to a fundraising event for a committee defined in Section 82013(a), or a comparable committee regulated under federal law holding an event in California, the committee or candidate may provide one ticket per event to an official and that ticket shall be deemed to have no value.

Note: Authority cited: Section 83112, Government Code. Reference: Sections 82028, 87207 and 87302, Government Code.

HISTORY

1. Renumbering of section 18726.8 to section 18946.4 with amendment of section heading, text and Note filed 1-25-93; operative 1-25-93 (Register 93, No. 5).
 2. Editorial correction deleting irrelevant History note (Register 94, No. 25).
 3. Change without regulatory effect relocating section filed 11-17-94 pursuant to section 100, title 1, California Code of Regulations (Register 94, No. 46).
 4. Amendment of subsections (a)-(a)(2) and amendment of Note filed 5-2-2005; operative 5-2-2005 pursuant to Government Code section 11343.4 (Register 2005, No. 18).
 5. Amendment of section heading and section filed 9-4-2008; operative 10-4-2008.
- Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements) (Register 2008, No. 36).